

**Wisconsin Department of Revenue**  
**State and Local Finance Division**  
**Bureau of Property Tax**

**Grant County Presentation**  
**February 2, 2006**

**Equalization Section Chief**  
**Mark Hanson**

WEBSITE: **[WWW.DOR.STATE.WI.US](http://WWW.DOR.STATE.WI.US)**

# Topics of Discussion

- What is the “Equalized Value”?
- Why do we have “Equalized Value”?
- Uses of Equalized Values

# What is the “Equalized Value”?

- Statistical Full Market Value Estimate of taxable property (except ag lands, undeveloped and ag woods) reported for each municipality in the State
- Reported by statutory taxable property classes

# Equitable Tax Distribution

- Equalization process does not extend to individual parcels or items of taxable property
- Individual parcel/property tax equity is dependent on an equitable municipal assessment roll

# Why do we have Equalized Value?

- Need for comparable value base to administer entire property tax system for levy purposes
- To maintain fairness and equity in property tax distribution

# Uses of Equalized Value

- Property Tax Levy Distribution
  - Counties, School Districts & Vocational Education Districts, State Reforestation Tax
- State Aids Allocation
- Debt limit Calculation
- Municipal Tax Rate Comparability
- Testing Municipal Asmt Equity
- Equating Manufacturing Property Asmts
- Levy Limit Calculations

**Wisconsin Department of Revenue**  
**State & Local Financial Division**

**Grant County Presentation**  
**February 2, 2006**

**Local Governmental Services Section**  
**Kenneth Schuck, Section Chief**

# Town of Harrison, Grant County

Town of Harrison (22020)

Grant County

Taxing Jurisdiction: Grant County (22999)

## 1. Share Of County Taxes:

Tax Year	Total County Tax Levy
2004	\$8,564,604
2005	<u>\$8,993,629</u>
Difference	<u>\$429,025</u>

<b>% Change</b>	<b>5.0093%</b>
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## 2. % Of Grant County :

Tax Year	a		b		c	
	T. Harrison Equalized Value		Grant County Equalized Value		% of Total Taxing Juris EQ Value = a / b	
2004	\$	22,701,500	\$	1,967,825,300		1.1536%
2005	\$	30,200,200	\$	2,282,600,800		<u>1.3231%</u>
				<b>Difference</b>		<u><b>0.1694%</b></u>

<b>% Change</b>	<b>14.686379%</b>
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# Town of Harrison, Grant County

## CAUSE OF CHANGE

### A. Change in Tax Levy:

Tax Year	Levy
2004	\$98,804.18
2005	<u>\$103,753.55</u>
A =	<u>\$4,949.37</u>

**% Change 5.009272%**

### B. Relative Value Change

Tax Year	Value
2004	\$98,804.18
2005	<u>\$113,314.93</u>
B =	<u>\$14,510.75</u>

**% Change 14.686373%**

### C. Combined Value & Tax Changes:

Value	\$429,025.00
Rate	<u>0.169427%</u>
C =	<u>\$726.88</u>

**% Change 0.735677%**

Total Change = A+B+C  
**\$20,187.00**

### Grant County Levy

2004	\$98,804.18
2005	<u>\$118,991.19</u>
	<u>\$20,187.02</u>

**% Change 20.431341%**

# Town of Harrison, Grant County

## Taxpayer's Change in Taxes for Town of Harrison, Grant County

### 1. T. Harrison Share Of Grant County Taxes:

Tax Year	Levy
2004	98,804.18
2005	<u>118,991.19</u>
	<u>20,187.01</u>

<b>% Change</b>	<b>20.431332%</b>
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### 2. Sample Taxpayer Percentage Of The T. Harrison :

	<b>A</b>	<b>B</b>	<b>= A / B</b>
Tax Year	Sample Taxpayer Assessed Value	Town of Harrison Assessed Value	% of Municipal Value
2004	\$100,000	\$ 17,266,700	0.5791495%
2005	\$100,000	\$ 16,585,900	<u>0.6029218%</u>
			<u>0.023772%</u>

<b>% Change</b>	<b>4.104691%</b>
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# Town of Harrison, Grant County

## CAUSE OF CHANGE

### A. Change in Tax Levy:

Tax Year	Levy
2004	\$572.22
2005	<u>\$689.14</u>
A =	<u>\$116.92</u>

**% Change 34.478%**

### B. Relative Value Change

Tax Year	Value
2004	\$572.22
2005	<u>\$595.71</u>
B =	<u>\$23.49</u>

**% Change 4.105064%**

### C. Combined Value & Tax Changes:

Value	\$20,187.01
Rate	<u>0.023772%</u>
C =	<u>\$4.80</u>

**% Change 0.838838%**

Total Change = A+B+C  
**\$145.21**

### Grant County Levy

2004	\$572.22
2005	<u>\$717.42</u>
	<u><b>\$145.20</b></u>

**% Change 25.374666%**

# Town of Harrison, Grant County

Town of Harrison (22020)

Grant County

Taxing Jurisdiction: School District of Lancaster (222912)

## 1. Share Of School Taxes:

Tax Year	Total School Tax Levy
2004	2,638,517.00
2005	<u>2,414,002.00</u>
Difference	<u>(224,515.00)</u>

<b>% Change</b>	<b>-8.509136%</b>
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## 2. % Of School District of Lancaster :

Tax Year	a		b		c
	T. Harrison Equalized Value		Lancaster Schools Equalized Value		% of Total Taxing Juris EQ Value = a / b
2004	\$	168,552	\$	268,755,863	0.062716%
2005	\$	265,478	\$	308,135,850	<u>0.086156%</u>
			<b>Difference</b>		<b><u>0.023440%</u></b>

<b>% Change</b>	<b>37.375835%</b>
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# Town of Harrison, Grant County

Taxpayer's Change in Taxes for Town of Harrison, School District of Lancaster

## 1. T. Clifton Share Of School District of Lancaster:

Tax Year	Levy
2004	1,654.76
2005	<u>2,079.81</u>
	<u>425.05</u>

**% Change 25.686504%**

## 2. Sample Taxpayer Percentage Of The T. Clifton/Lancaster Schools :

	<b>A</b>	<b>B</b>	<b>= A / B</b>
Tax Year	Sample Assessed Value	Town of Clifton Assessed Value	% of Municipal Value
2004	\$100,000	128,200	78.003120%
2005	\$100,000	145,800	<u>68.587106%</u>
			<u>-9.416015%</u>

**% Change -12.071331%**

**Wisconsin Department of Revenue**  
**State & Local Financial Division**

**Grant County Presentation**  
**February 2, 2006**

**Equalization Section – Eau Claire District Office**  
**Thomas Janssen, District Supervisor**

## Selected Town % Changes 2004 to 2005

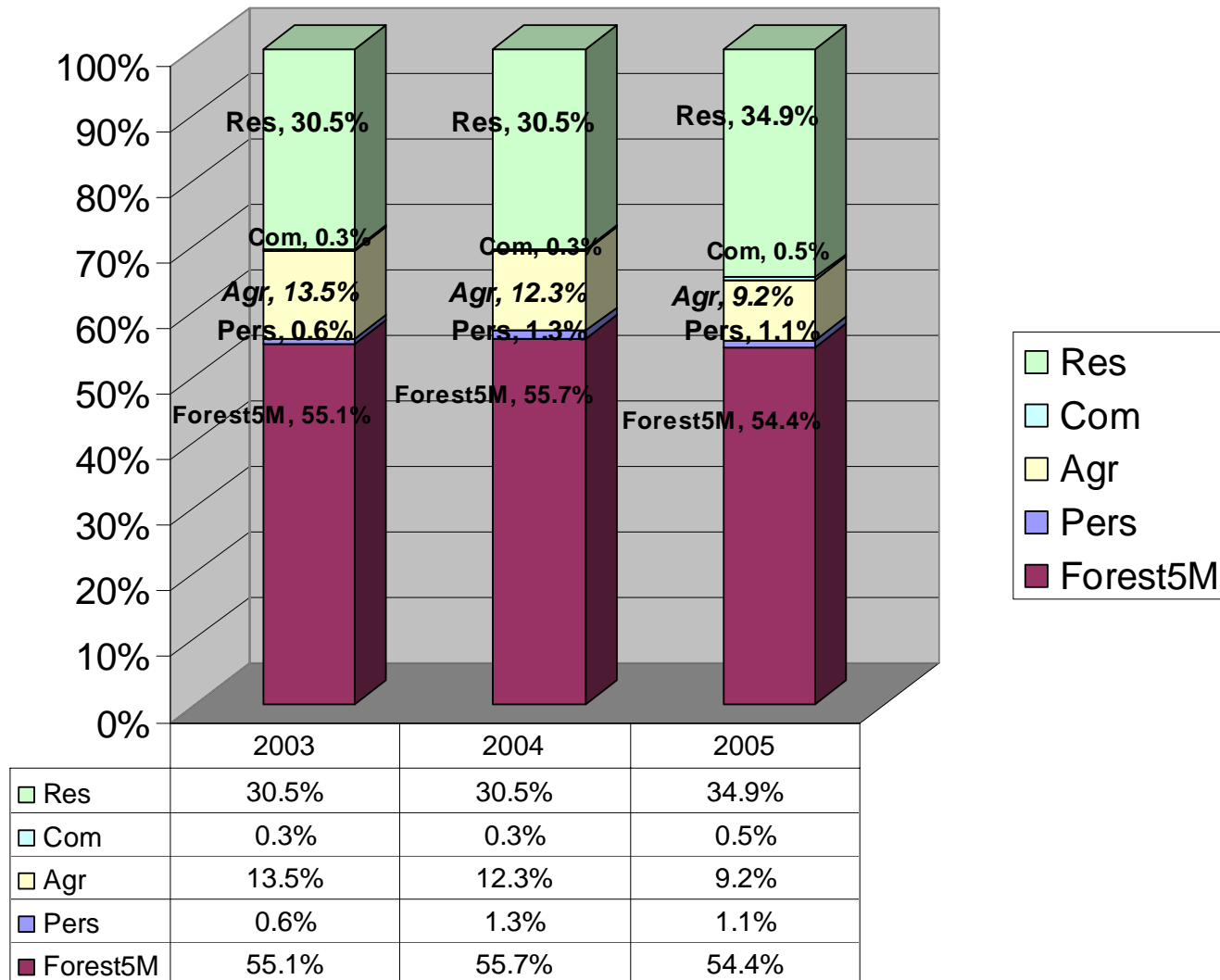
		2004 EQ Value	2005 EQ Value	\$ Change	% Change	% Change Apportionmt
T. of Harrison						
	R.E.	\$22,409,700	\$29,871,700	\$7,462,000	33%	
	P.P.	<u>\$291,800</u>	<u>\$328,500</u>	<u>\$36,700</u>	13%	
	<b>Total</b>	<b><u>\$22,701,500</u></b>	<b><u>\$30,200,200</u></b>	<b><u>\$7,498,700</u></b>	<b>33%</b>	<b>15%</b>
T. of Hazel Green						
	R.E.	\$38,209,200	\$46,378,600	\$8,169,400	21%	
	P.P.	<u>\$788,700</u>	<u>\$834,600</u>	<u>\$45,900</u>	6%	
	<b>Total</b>	<b><u>\$38,997,900</u></b>	<b><u>\$47,213,200</u></b>	<b><u>\$8,215,300</u></b>	<b>21%</b>	<b>4%</b>
T. of Hickory Grove						
	R.E.	\$20,798,400	\$23,230,200	\$2,431,800	12%	
	P.P.	<u>\$421,500</u>	<u>\$460,800</u>	<u>\$39,300</u>	9%	
	<b>Total</b>	<b><u>\$21,219,900</u></b>	<b><u>\$23,691,000</u></b>	<b><u>\$2,471,100</u></b>	<b>12%</b>	<b>4%</b>

# Grant Co. Twn-Vil-City % Change 2004 to 2005

		2004	2005	\$	%	% Change
		EQ Value	EQ Value	Change	Change	Apportnmt
Town Totals - Grant County						
	R.E.	\$845,867,500	\$1,053,369,800	\$207,502,300	25%	
	P.P.	\$13,743,300	\$17,879,000	\$4,135,700	30%	
	<b>Total</b>	<b><u>\$859,610,800</u></b>	<b><u>\$1,071,248,800</u></b>	<b><u>\$211,638,000</u></b>	<b>25%</b>	<b>7%</b>
Village Totals - Grant County						
	R.E.	\$306,866,500	\$333,803,300	\$26,936,800	9%	
	P.P.	\$5,747,600	\$5,850,200	\$102,600	2%	
	<b>Total</b>	<b><u>\$312,614,100</u></b>	<b><u>\$339,653,500</u></b>	<b><u>\$27,039,400</u></b>	<b>9%</b>	<b>-7%</b>
City Totals - Grant County						
	R.E.	\$788,359,200	\$871,006,800	\$82,647,600	10%	
	P.P.	\$24,953,100	\$25,939,500	\$986,400	4%	
	<b>Total</b>	<b><u>\$813,312,300</u></b>	<b><u>\$896,946,300</u></b>	<b><u>\$83,634,000</u></b>	<b>10%</b>	<b>-5%</b>
Totals - Grant County						
	R.E.	\$1,941,093,200	\$2,258,179,900	\$317,086,700	16%	
	P.P.	\$44,444,000	\$49,668,700	\$5,224,700	12%	
	<b>Total</b>	<b><u>\$1,985,537,200</u></b>	<b><u>\$2,307,848,600</u></b>	<b><u>\$322,311,400</u></b>	<b>16%</b>	



## Town of Harrison Full Values



**Years 2003, 2004, 2004**

# Major Components of Equalized Value Change

- Economic Adjustment
- New Construction
- All Other
  - Field review
  - Assessor's Final Report
  - s.70.57 Corrections

# Town of Harrison - Change Report by Property Class

	2004 EQ Value	Econ % Change	New Const. % Change	All Other % Change	2005 EQ Value	Total Change	% Change
<b>Res</b>							
Land	\$685,100	0%	0%	176%	\$1,887,900	\$1,202,800	176%
Imp	<u>\$6,230,600</u>	0%	4%	35%	<u>\$8,641,500</u>	<u>\$2,410,900</u>	39%
	<b><u>\$6,915,700</u></b>	<b>0%</b>	<b>3%</b>	<b>49%</b>	<b><u>\$10,529,400</u></b>	<b><u>\$3,613,700</u></b>	<b>52%</b>
<b>Comm</b>							
Land	\$10,100	10%	0%	106%	\$21,800	\$11,700	116%
Imp	<u>\$56,400</u>	10%	0%	101%	<u>\$118,900</u>	<u>\$62,500</u>	111%
	<b><u>\$66,500</u></b>	<b>10%</b>	<b>0%</b>	<b>102%</b>	<b><u>\$140,700</u></b>	<b><u>\$74,200</u></b>	<b>112%</b>
<b>Mfg</b>							
Land	\$0	0%	0%	0%	\$0	\$0	0%
Imp	<u>\$0</u>	0%	0%	0%	<u>\$0</u>	<u>\$0</u>	0%
	<u>\$0</u>	0%	0%	0%	<u>\$0</u>	<u>\$0</u>	0%
<b>Ag</b>							
Land	<b><u>\$2,788,100</u></b>	<b>-1%</b>	<b>0%</b>	<b>0%</b>	<b><u>\$2,775,300</u></b>	<b><u>-\$12,800</u></b>	<b>0%</b>

# Town of Harrison - Change Report by Property Class

	2004 EQ Value	Econ % Change	New Const. % Change	All Other % Change	2005 EQ Value	Total Change	% Change
<b>Und</b>							
Land	<u><b>\$186,000</b></u>	<b>15%</b>	<b>0%</b>	<b>-35%</b>	<u><b>\$147,400</b></u>	<u><b>-\$38,600</b></u>	<b>-21%</b>
<b>Ag F</b>							
Land	<u><b>\$262,600</b></u>	<b>33%</b>	<b>0%</b>	<b>435%</b>	<u><b>\$1,492,200</b></u>	<u><b>\$1,229,600</b></u>	<b>468%</b>
<b>Forest</b>							
Land	<u><b>\$2,834,900</b></u>	<b>33%</b>	<b>0%</b>	<b>-88%</b>	<u><b>\$1,292,400</b></u>	<u><b>-\$1,542,500</b></u>	<b>-54%</b>
<b>Other</b>							
Land	\$2,142,000	10%	1%	0%	\$2,379,300	\$237,300	11%
Imp	\$7,213,900	11%	2%	40%	\$11,115,000	\$3,901,100	54%
	<u><b>\$9,355,900</b></u>	<b>11%</b>	<b>2%</b>	<b>31%</b>	<u><b>\$13,494,300</b></u>	<u><b>\$4,138,400</b></u>	<b>44%</b>
<b>Totals</b>							
Land	\$8,908,800	14%	0%	-2%	\$9,996,300	\$1,087,500	12%
Imp	\$13,500,900	6%	3%	38%	\$19,875,400	\$6,374,500	47%
	<u><b>\$22,409,700</b></u>	<b>9%</b>	<b>2%</b>	<b>22%</b>	<u><b>\$29,871,700</b></u>	<u><b>\$7,462,000</b></u>	<b>33%</b>

# Economic Adjustment

- DOR annual review of RE sales.
- Use / Reject determination.
- Assessment / Sales ratio analysis (SAS).
  - Statistical projection (residential, commercial, other).
- Fielded Sales Analysis (FSAS)
  - 38 acres +
  - Unit value projection (undeveloped, agric. forest, forest, other land).
- Use Value units (agricultural).

# Residential Sales Analysis

TOWN OF HARRISON

2005 RESIDENTIAL ASSESSMENT LEVEL= 56.90%

<u>2005 Sales</u>	<u>Sale Date</u>	<u>Parcel Number</u>	<u>Assessed Value</u>	<u>Sales Price</u>	<u>Ratio</u>
	08/05	20-856-0000	70,000	200,000	35.00%

<u>2004 Sales</u>	<u>Sale Date</u>	<u>Parcel Number</u>	<u>Assessed Value</u>	<u>Sales Price</u>	<u>Ratio</u>
	09/04	20-362-002	68,200	149,900	45.50%
	04/04	20-226-010	110,000	140,000	78.57%
			178,200	289,900	61.47%

<u>2003 Sales</u>	<u>Sale Date</u>	<u>Parcel Number</u>	<u>Assessed Value</u>	<u>Sales Price</u>	<u>Ratio</u>
	09/03	20-715-000	40,500	90,000	45.00%
	07/03	20-856-000	70,000	144,000	48.61%
	05/03	20-593-010	82,500	98,000	84.18%
			193,000	332,000	58.13%

# Grant Co. Equalized Units (\$/Ac.)

<u>2004 Sales (\$/Ac.)</u>		<u>2005 Equalized</u>
<b>Agric (Till)</b>		<b>214 / Ac</b>
<b>Agric (Past)</b>		<b>65 / Ac</b>
<b>Agric (Total)</b>	<b>2,159 / Ac</b>	<b>154 / Ac</b>
<b>Fallow</b>		<b>955 / Ac</b>
<b>Undevel.</b>	<b>609 / Ac</b>	<b>200 / Ac</b>
<b>Agric. Forest</b>		<b>873 / Ac</b>
<b>Forest</b>	<b>1,762 / Ac</b>	<b>1,771 / Ac</b>
<b>Other (site)</b>	<b>8,350 / Ac</b>	<b>7,679 / Ac</b>

# Assessor's Final Report

- New Construction (includes remodeling and partial construction)
- Demolition
- Shifts in classification
- Annexations
- Change in exempt status
- Personal property



# Field Review – Procedures (1)

- DOR check/audit of equalized values.
- Typically 6-7 year county cycle.
- Grant County
  - All districts applied in 2005
  - Villages/Cities field work – 2003
  - Towns field work – 2004
  - Completed by experienced DOR appraisers
  - Previous field review - 1992

# Field Review – Procedures (2)

- Samples extracted from assessment rolls
  - For residential, commercial, and other improvements.
  - 15% of class improvements (20 – 50 for residential and other).
  - 15% of class improvements (10 – 30 for commercial)
  - Past three years of sales included
  - No sample if sufficient sales in past three years
- Assessor Property Record Card's
- View sales/sample in field (commercial – interior inspection)

# Field Review – Procedures (3)

- Vol. II cost manual – residential & other
- Marshall & Swift manual – commercial
- Market adjustments derived from sales
- RCNLD modified by market adjustments
- Land values – based upon vacant sales.
- $\text{Asmt/Sales or Sample Value} = \text{Ratio}$
- Class values projected from average ratio.

# Town of Harrison - Residential Property Class

## DISPERSION ANALYSIS

T. HARRISON

Technician: SHARON  
Date Entered: 11/26/04  
District: T. HARRISON  
CODE: 020

MONTH: 0

YEAR: 2004

APPRAISER: JEANNE PENDL

COUNTY: GRANT

CLASS: RESIDENTIAL

ASSESSMENT YEAR: 2004

NO.	NAME/PID	Date	Price	Land	Imp	Land	Imp	Total	Total	LAND	IMP.	TOTAL
10	404			2,000	41,700	16,300	87,000	43,700	103,900	11.83%	47.93%	42.06%
14	510			10,700	12,700	36,000	18,000	23,400	54,000	29.72%	70.56%	43.33%
9	286			7,600	29,500	22,200	63,300	37,100	85,500	34.23%	46.60%	43.39%
2	715	Sep-03	91,300	3,100	37,400	16,000	75,300	40,500	91,300	19.38%	49.67%	44.36%
3	856	Jul-03	147,600	7,000	63,000	16,300	130,700	70,000	147,600	41.42%	48.20%	47.43%
18	685-0010			7,000	93,000	16,300	172,600	100,000	189,500	41.42%	53.88%	52.77%
6	222			7,000	51,900	16,300	92,200	58,900	109,100	41.42%	56.23%	53.99%
13	437			7,000	48,300	16,300	84,100	55,300	101,000	41.42%	57.43%	54.75%
24	670			7,000	31,100	16,300	161,100	38,100	178,000	41.42%	56.55%	55.11%
20	805			7,000	89,700	16,300	157,100	36,700	174,000	41.42%	57.10%	55.57%
16	593			7,000	76,100	16,300	132,400	83,100	149,300	41.42%	57.48%	55.66%
8	260			9,000	75,300	29,300	121,900	84,300	151,200	30.72%	61.77%	55.75%
12	103			10,500	88,000	33,300	143,100	98,500	176,400	31.53%	61.50%	55.84%
26	837			7,200	39,800	18,400	65,000	47,000	83,400	39.13%	61.23%	56.35%
15	527-0010			5,200	82,200	12,600	139,100	87,400	151,700	41.27%	59.09%	57.61%
5	109-0020			3,600	51,500	9,100	85,500	55,100	94,600	39.56%	60.23%	58.25%
4	37			7,000	59,300	16,300	96,100	66,300	113,000	41.42%	61.71%	58.67%
17	620			7,000	23,500	16,300	34,200	30,500	51,100	41.42%	68.71%	59.69%
19	693			11,000	107,400	37,300	134,900	118,400	172,200	29.49%	79.61%	68.76%
1	593-0010	May-03	101,400	8,900	73,600	28,800	72,600	82,500	101,400	30.90%	101.38%	81.36%
7	226-0010			7,500	102,500	21,100	105,700	110,000	126,800	35.55%	96.97%	86.75%
<b>TOTAL</b>				<b>149,300</b>	<b>1,337,500</b>	<b>433,100</b>	<b>2,171,900</b>	<b>1,486,800</b>	<b>2,605,000</b>	<b>34.47%</b>	<b>61.58%</b>	<b>57.07%</b>
CLASS vs. SAMPLE Comparison:				Land	Improved	Total		AGGREGATE:				
Total Class Asmt. Value =				650,800	5,185,100	5,835,900		MEAN:				
Percent of Value =				22.9%	25.8%	25.5%		MEDIAN:				
SAMPLE SIZE =				21								
Total Parcel Count =				100	90			PRD:				
Percent of Count =				21.0%	23.3%			COD (calc):				
PROJECTED FULL VALUE BY AGGREGATE RATIO =						\$1,887,900	\$8,419,800	\$10,307,700				
BASE VALUE OF CLASS =						\$685,100	\$6,230,600	\$6,915,700				
Dollar Change =						\$1,202,800	\$2,189,200	\$3,392,000		Mean:	57.72%	56.35%
Percent Change =						175.57%	35.14%	49.05%		Count:	3	18
CLASS RATIO =						34.47%	61.58%	56.62%				
Total Class Projection % change by Median ratio =								51.61%		= % Chg class by Median		

Version 5 A (5/31/2000)

# Town of Harrison - Residential Property Class

CODE: 020

SAMPLE NO.	NAME/PIC	Sale Date	Sale Price	Assessment Total	Appraisal Total	RATIO		
						LAND	IMP.	TOTAL
10	404			43,700	103,900	11.83%	47.93%	42.06%
14	510			23,400	54,000	29.72%	70.56%	43.33%
9	286			37,100	85,500	34.23%	46.60%	43.39%
2	715	Sep-03	91,300	40,500	91,300	19.38%	49.67%	44.36%
3	856	Jul-03	147,600	70,000	147,600	41.42%	48.20%	47.43%
18	685-0010			100,000	189,500	41.42%	53.88%	52.77%
6	222			58,900	109,100	41.42%	56.29%	53.99%
13	497			55,300	101,000	41.42%	57.43%	54.75%
24	670			98,100	178,000	41.42%	56.55%	55.11%
20	805			96,700	174,000	41.42%	57.10%	55.57%
16	593			83,100	149,300	41.42%	57.48%	55.66%
8	260			84,300	151,200	30.72%	61.77%	55.75%
12	103			98,500	176,400	31.53%	61.50%	55.84%
26	837			47,000	83,400	39.13%	61.23%	56.35%
15	527-0010			87,400	151,700	41.27%	59.09%	57.61%
5	109-0020			55,100	94,600	39.56%	60.23%	58.25%
4	37			66,300	113,000	41.42%	61.71%	58.67%
17	620			30,500	51,100	41.42%	68.71%	59.69%
19	693			118,400	172,200	29.49%	79.61%	68.76%
1	593-0010	May-03	101,400	82,500	101,400	30.90%	101.38%	81.36%
7	226-0010			110,000	126,800	35.55%	96.97%	86.75%
TOTAL				1,486,800	2,605,000	34.47%	61.58%	57.07%

# Town of Harrison - Residential Property Class

## DISPERSION ANALYSIS T. HARRISON

Technician: SHARON MONTH: 0 YEAR: 2004 APPRAISER: J. PENDL  
 Date Entered: 11/26/04  
 District: T. HARRISON COUNTY: GRANT CLASS: RESIDENTIAL ASSESSMENT YEAR: 2004  
 CODE: 020

SAMPLE NO.	NAME/PID	Sale Date	Sale Price	Assessment		Appraisal		Assessment Total	Appraisal Total	RATIO		
				Land	Imp	Land	Imp			LAND	IMP.	TOTAL
TOTAL				149,300	1,337,500	433,100	2,171,900	1,486,800	2,605,000	34.47%	61.58%	57.07%
CLASS vs. SAMPLE Comparison:				Land	Improved			Total		AGGREGATE		
Total Class Asmt. Value =				650,800	5,185,100			5,835,900		MEAN:		
Percent of Value =				22.9%	25.8%			25.5%		MEDIAN:		
SAMPLE SIZE =				21								
Total Parcel Count =				100	90					PRD:		
Percent of Count =				21.0%	23.3%					COD (calc):		
PROJECTED FULL VALUE BY AGGREGATE RATIO =						\$1,887,900	\$8,419,800		\$10,307,700			
BASE VALUE OF CLASS =						\$685,100	\$6,230,600		\$6,915,700	Sales OnlyNon_Sales		
Dollar Change =						\$1,202,800	\$2,189,200		\$3,392,000	Mean:	57.72%	56.35%
Percent Change =						175.57%	35.14%		49.05%	Count:	3	18
CLASS RATIO =						34.47%	61.58%		56.62%			
Total Class Projection % change by Median ratio =									51.61%	= % Chg class by Median		

# Town of Harrison - Residential Property Class

COUNTY: GRANT

CLASS: RESIDENTIAL

ASSESSMENT YEAR: 2004

Assessment		Appraisal		Assessment	Appraisal	RATIO		
Land	Imp	Land	Imp	Total	Total	LAND	IMP.	TOTAL
149,300	1,337,500	433,100	2,171,900	1,486,800	2,605,000	34.47%	61.58%	57.07%
Land	Improved			Total		AGGREGATE		57.07%
650,800	5,185,100			5,835,900		MEAN:		56.55%
22.9%	25.8%			25.5%		MEDIAN:		55.66%
21						PRD:		99.07%
100	90					COD (calc):		12.51%
21.0%	23.3%							
AGGREGATE RATIO =		\$1,887,900	\$8,419,800		\$10,307,700			
		\$685,100	\$6,230,600		\$6,915,700			
		\$1,202,800	\$2,189,200		\$3,392,000	Mean:	Sales Only	Non_Sales
		175.57%	35.14%		49.05%	Count:	3	18
		34.47%	61.58%		56.62%			
					51.61%	= % Chg class by Median		

# Town of Harrison - Commercial Property Class

## DISPERSION ANALYSIS

T. HARRISON

Technician: SHARON

MONTH: 0

YEAR: 2004

APPRAISER: J. PENDL

Date Entered: 11/26/04

District: T. HARRISON  
CODE: 020

COUNTY: GRANT

CLASS: COMMERCIAL

ASSESSMENT YEAR: 2004

SAMPLE NO.	NAME/PID	Sale Date	Assessment		Appraisal		Assessment Total	Appraisal Total	RATIO		
			Land	Imp	Land	Imp			LAND	IMP.	TOTAL
1	183		3,000	43,200	8,400	93,200	46,200	101,600	35.71%	46.35%	45.47%
2	640		8,000	18,000	12,400	20,000	26,000	32,400	64.52%	90.00%	80.25%
TOTAL			11,000	61,200	20,800	113,200	72,200	134,000	52.88%	54.06%	53.88%
CLASS vs. SAMPLE Comparison:			Land	Improved	Total			AGGREGATE		53.88%	
Total Class Asmt. Value =			11,000	61,200	72,200			MEAN:		5.99%	
Percent of Value =			100.0%	100.0%	100.0%			MEDIAN:		0.00%	
SAMPLE SIZE =			2								
Total Parcel Count =			2	2						PRD:	11.11%
Percent of Count =			100.0%	100.0%						COD (calc):	#DIV/0!
PROJECTED FULL VALUE BY AGGREGATE RAT					\$20,800	\$113,200	\$134,000				
BASE VALUE OF CLASS =					\$10,100	\$56,400	\$66,500		Sales Only Non_Sales		
Dollar Change =					\$10,700	\$56,800	\$67,500		Mean:	0.00%	62.86%
Percent Change =					105.94%	100.71%	101.50%		Count:	0	2
CLASS RATIO =					52.88%	54.06%	53.88%				
Total Class Projection % change by Median ratio =					0.00% = % Chg class by Median						



# Town of Harrison – Other Property Class

## DISPERSION ANALYSIS

T. HARRISON

Technician: SHARON

MONTH: 0

YEAR: 2004

APPRAISER: J. PENDL

Date Entered: 11/26/04

District: T. HARRISON

COUNTY: GRANT

CLASS: OTHER

ASSESSMENT YEAR: 2004

CODE: 020

SAMPLE		Sale	Sale	Assessment		Appraisal		Assessment	Appraisal	RATIO		
NO.	NAME/PID	Date	Price	Land	Imp	Land	Imp	Total	Total	LAND	IMP.	TOTAL
4	524	Jun-02	119,200		41,100		119,500	41,100	119,500	0.00%	34.39%	34.39%
1	73	Aug-02	89,500		42,400		89,500	42,400	89,500	0.00%	47.37%	47.37%
7	63				33,200		65,000	33,200	65,000	0.00%	51.08%	51.08%
3	440-0010	Feb-03	51,700		27,000		51,700	27,000	51,700	0.00%	52.22%	52.22%
24	890				47,300		84,900	47,300	84,900	0.00%	55.71%	55.71%
29	719-0010				36,500		65,300	36,500	65,300	0.00%	55.90%	55.90%
9	191				34,700		59,700	34,700	59,700	0.00%	58.12%	58.12%
12	325				73,900		122,000	73,900	122,000	0.00%	60.57%	60.57%
6	74				65,600		108,200	65,600	108,200	0.00%	60.63%	60.63%
30	836				48,700		74,900	48,700	74,900	0.00%	65.02%	65.02%
25	25				80,600		117,600	80,600	117,600	0.00%	68.54%	68.54%
5	15				95,400		138,700	95,400	138,700	0.00%	68.78%	68.78%
11	280				68,900		99,700	68,900	99,700	0.00%	69.11%	69.11%
19	679				45,800		65,300	45,800	65,300	0.00%	70.14%	70.14%
18	644				47,200		64,400	47,200	64,400	0.00%	73.29%	73.29%
14	362				22,500		30,000	22,500	30,000	0.00%	75.00%	75.00%
15	499				81,200		103,300	81,200	103,300	0.00%	78.61%	78.61%
10	192				78,000		97,700	78,000	97,700	0.00%	79.84%	79.84%
13	340				6,100		7,500	6,100	7,500	0.00%	81.33%	81.33%
16	528				98,000		109,200	98,000	109,200	0.00%	89.74%	89.74%
2	103-0010	Apr-03	25,700		23,500		25,700	23,500	25,700	0.00%	81.44%	81.44%
TOTAL				0	1,097,600	0	1,699,800	1,097,600	1,699,800	0.00%	64.57%	64.57%
CLASS vs. SAMPLE Comparisor				Land	Improved			Total		AGGREGATE		64.57%
Total Class Asmt. Value =				0	6,594,400			6,594,400		MEAN:		66.04%
Percent of Value =				0.0%	16.6%			16.6%		MEDIAN:		68.54%
SAMPLE SIZE =				21								
Total Parcel Count =				0	161					PRD:		102.27%
Percent of Count =				0.0%	13.0%					COD (calc):		16.41%
PROJECTED FULL VALUE BY AGGREGATE RATIO =						\$0	\$10,212,400	\$10,212,400				
BASE VALUE OF CLASS =						\$0	\$7,213,900	\$7,213,900		Sales Only Non Sales		
Dollar Change =						\$0	\$2,998,500	\$2,998,500		Mean:	56.36%	68.32%
Percent Change =						0.00%	41.57%	41.57%		Count:	4	17
CLASS RATIO =						0.00%	64.57%	64.57%				
Total Class Projection % change by Median ratio =								33.38% = % Chg class by Median				

# Field Review Cycle

- Grant County - 2005 (applied)
- Iowa County - 2005 (applied)
- Crawford County - 2006 (to be applied)
- Vernon County - 2006 (to be applied)
- Lafayette Co. - 2007 (to be applied)
- Richland County - 2007 (to be applied)

# History of Equalized Value Changes (1995 – 2005)

	<b><u>Total Change</u></b>	<b><u>Avg. per Yr.</u></b>
Grant	68.5%	6.2%
Lafayette	41.9%	3.8%
Richland	79.0%	7.2%
Iowa	75.0%	6.8%
Crawford	79.5%	7.2%
Vernon	80.8%	7.3%
State	87.1%	7.9%

# Town of Harrison – 2005 Major Class Comparison

WISCONSIN DEPARTMENT OF REVENUE (TMINB003)  
BUREAU OF EQUALIZATION

## MAJOR CLASS COMPARISON FOR 2005

DATE: 10/24/05  
PAGE: 404

AREA 76 SOUTHERN  
COUNTY 22 GRANT  
TOWN 020 HARRISON

		PROPERTY CLASS	TOTAL ASSESSED VALUE (DOLLARS)	TOTAL STATE VALUE (DOLLARS)	MAJOR CLASS % OF TOTAL VALUE	CLASS LEVEL OF ASSESS (%)	ALL MAJOR CLASSES IN COMPLIANCE	MAJOR CLASS(S) OUT OF COMPLIANCE
		-----	-----	-----	-----	-----	-----	-----
2005	NON-COMPLIANCE NOTICE	1-RESIDENTIAL	5,991,200	10,529,400	34.87	56.90		1
		2-COMMERCIAL	72,200	140,700	.47	51.31		
		4-AGRICULTURAL	1,945,300	2,775,300	***	70.09		
		5-SUM OF 5, 5M, 6, 7	8,347,200	16,426,300	54.39	50.82		5-5M-6-7
		P-PERSONAL	230,000	328,500	1.09	70.02		
		**T-TOTAL	16,585,900	30,200,200	100.00	54.92	NO	
2004		1-RESIDENTIAL	5,835,900	6,915,700	30.46	84.39		1
		2-COMMERCIAL	72,200	66,500	.29	108.57		
		4-AGRICULTURAL	2,358,100	2,788,100	***	84.58		
		5-SUM OF 5, 5M, 6, 7	8,752,500	12,639,400	55.68	69.25		5-5M-6-7
		P-PERSONAL	248,000	291,800	1.29	84.99		
		**T-TOTAL	17,266,700	22,701,500	100.00	76.06	NO	
2003		1-RESIDENTIAL	5,575,800	6,209,800	30.49	89.79		1
		2-COMMERCIAL	72,200	64,500	.32	111.94		
		4-AGRICULTURAL	2,499,400	2,751,800	***	90.83		
		5-SUM OF 5, 6, 7	8,891,880	11,211,200	55.05	79.31		5-6-7
		P-PERSONAL	173,400	127,100	.62	136.43		
		**T-TOTAL	17,212,680	20,364,400	100.00	84.52	NO	
2002		1-RESIDENTIAL	5,267,500	5,602,100	27.85	94.03		
		2-COMMERCIAL	72,200	62,600	.31	115.34		
		4-AGRICULTURAL	3,513,600	3,667,700	***	95.80		
		5-SUM OF 5, 6, 7	8,737,580	10,632,600	52.85	82.18		5-6-7
		P-PERSONAL	144,000	151,600	.75	94.99		
		**T-TOTAL	17,734,880	20,116,600	100.00	88.16	NO	

\*\*TOTAL INCLUDES AG. LAND VALUE FOR THE PURPOSE OF CALCULATING MAJOR CLASS % OF TOTAL

\*\*\*AGRICULTURAL CLASS OF PROPERTY IS NOT CONSIDERED A MAJOR CLASS PER STATUTE

# Town of Harrison - Residential Class Property

CODE: 020

SAMPLE NO.	NAME/PIC	Sale Date	Sale Price	Assessment		Appraisal		Assessment Total	Appraisal Total	RATIO		
				Land	Imp	Land	Imp			LAND	IMP.	TOTAL
10	404			2,000	41,700	16,900	87,000	43,700	103,900	11.83%	47.93%	42.06%
14	510			10,700	12,700	36,000	18,000	23,400	54,000	29.72%	70.56%	43.33%
9	286			7,600	29,500	22,200	63,300	37,100	85,500	34.23%	46.60%	43.39%
2	715	Sep-03	91,300	3,100	37,400	16,000	75,300	40,500	91,300	19.38%	49.67%	44.36%
3	856	Jul-03	147,600	7,000	63,000	16,900	130,700	70,000	147,600	41.42%	48.20%	47.43%
18	685-0010			7,000	93,000	16,900	172,600	100,000	189,500	41.42%	53.88%	52.77%
6	222			7,000	51,900	16,900	92,200	58,900	109,100	41.42%	56.29%	53.99%
13	437			7,000	48,300	16,900	84,100	55,300	101,000	41.42%	57.43%	54.75%
24	670			7,000	91,100	16,900	161,100	96,100	178,000	41.42%	56.55%	55.11%
20	805			7,000	89,700	16,900	157,100	96,700	174,000	41.42%	57.10%	55.57%
16	593			7,000	76,100	16,900	132,400	83,100	149,300	41.42%	57.48%	55.66%
8	260			9,000	75,300	29,300	121,900	84,300	151,200	30.72%	61.77%	55.75%
12	103			10,500	88,000	33,300	143,100	98,500	176,400	31.53%	61.50%	55.84%
26	837			7,200	39,800	18,400	65,000	47,000	83,400	39.13%	61.23%	56.35%
15	527-0010			5,200	82,200	12,600	139,100	87,400	151,700	41.27%	59.09%	57.61%
5	109-0020			3,600	51,500	9,100	85,500	55,100	94,600	39.56%	60.23%	58.25%
4	37			7,000	59,300	16,900	96,100	66,300	113,000	41.42%	61.71%	58.67%
17	620			7,000	23,500	16,900	34,200	30,500	51,100	41.42%	68.71%	59.69%
19	693			11,000	107,400	37,300	134,900	118,400	172,200	29.49%	79.61%	68.76%
1	593-0010	May-03	101,400	8,900	73,600	28,800	72,600	82,500	101,400	30.90%	101.38%	81.36%
7	226-0010			7,500	102,500	21,100	105,700	110,000	126,800	35.55%	96.97%	86.75%
TOTAL				149,300	1,337,500	433,100	2,171,900	1,486,800	2,605,000	34.47%	61.58%	57.07%

# Town of Harrison - Residential Class Property

## DISPERSION ANALYSIS

T. HARRISON

Technician: SHARON

MONTH: 0

YEAR: 2004

APPRAISER: J. PENDL

Date Entered: 11/26/04

District: T. HARRISON

COUNTY: GRANT

CLASS: RESIDENTIAL

ASSESSMENT YEAR: 2004

CODE: 020

SAMPLE NO.	NAME/PID	Sale Date	Assessment		Appraisal		Assessment Total	Appraisal Total	RATIO		
			Land	Imp	Land	Imp			LAND	IMP.	TOTAL
TOTAL			149,300	1,337,500	433,100	2,171,900	1,486,800	2,605,000	34.47%	61.58%	57.07%
CLASS vs. SAMPLE Comparison			Land	Improved	Total			AGGREGATE			57.07%
Total Class Asmt. Value =			650,800	5,185,100	5,835,900			MEAN:			56.55%
Percent of Value =			22.9%	25.8%	25.5%			MEDIAN:			55.66%
SAMPLE SIZE =			21								
Total Parcel Count =			100	90				PRD:			99.07%
Percent of Count =			21.0%	23.3%				COD (calc):			12.51%
PROJECTED FULL VALUE BY AGGREGATE RATIO =			\$1,887,900		\$8,419,800		\$10,307,700				
BASE VALUE OF CLASS =			\$685,100		\$6,230,600		\$6,915,700		Sales OnlyNon_Sales		
Dollar Change =			\$1,202,800		\$2,189,200		\$3,392,000		Mean:	57.72%	56.35%
Percent Change =			175.57%		35.14%		49.05%		Count:	3	18
CLASS RATIO =			34.47%		61.58%		56.62%				
			51.61% = % Chg class by Median								